



महाराष्ट्र शासन राजपत्र

असाधारण भाग दोन

वर्ष ४, अंक १]

शनिवार, जानेवारी ६, २०१८/पौष १६, शके १९३९

[पृष्ठे २, किंमत : रुपये १२.००

असाधारण क्रमांक १

प्राधिकृत प्रकाशन

COMMISSIONER OF STATE TAX, MAHARASHTRA STATE

GST Bhavan, Mazgaon, Mumbai-400010, dated the 29th December 2017.

NOTIFICATION

Notification No. 72/2017 –State Tax.

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. JC(HQ)-1/GST/2017/Noti/18/ADM-8.—In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), (hereinafter referred to as the “said Act”), and in supersession of Notification No. 58/2017-State Tax, dated the 15th November 2017, published in the *Maharashtra Government Gazette*, Extra-ordinary, Part-II, No. 109 *vide* Notification No. JC(HQ)-1/GST/2017/Noti/18/ADM-8, dated the 15th November 2017, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax, Maharashtra State, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely :—

Table

| Serial No. (1) | Months for which the details in Form GSTR-1 are furnished (2) | Time period for furnishing the details in FORM GSTR-1 (3) |
|----------------------|---|---|
| 1 | July-November, 2017 | 10th January, 2018 |
| 2 | December, 2017 | 10th February, 2018 |
| 3 | January, 2018 | 10th March, 2018 |
| 4 | February, 2018 | 10th April, 2018 |
| 5 | March, 2018 | 10th May, 2018 |

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the *Official Gazette*.

RAJIV JALOTA,
Commissioner of State Tax,
Maharashtra State, Mumbai.